

**IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
v.	)	
	)	Case No. 1:01-cv-541
BUFORD F. HOUCK, <i>et al.</i> ,	)	
	)	Watson, J.
Defendants.	)	Black, M.J.
	)	

**UNITED STATES' NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL**

Please enter the appearance of Elizabeth Lan Davis, Trial Attorney, Tax Division, United States Department of Justice, Post Office Box 55, Washington, DC 20044, in substitution of Alejandro Bertoldo, as attorney for the United States in the above-referenced proceeding.

Respectfully submitted,

GREGORY G. LOCKHART  
United States Attorney

s/Elizabeth Lan Davis

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that a copy of the foregoing United States' Notice of Appearance and Substitution of Counsel was filed electronically this October 14, 2005. Notice of this filing will be sent to all parties that have registered for electronic filing by operation of the Court's electronic filing system. Parties may access this filing through the Court's system. Service was also made upon the following by depositing a copy in the United States mail, postage prepaid, on the following parties:

State of Ohio Department of Taxation  
Tax Commissioner of Ohio  
30 East Broad Street, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215

First Federal Savings & Loan, Assoc.  
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Ironton, Ohio 45638

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